UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		
In re	x : : (	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 0	8-13555 (JMP)
Debtors.	: (	Jointly Administered)
	: x F	Ref. Docket No. 29766
AFFIDAVIT OF SE	RVICE	
STATE OF NEW YORK )		

GENEVIEVE UZAMERE, being duly sworn, deposes and says:

- 1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
- 2. On July 31, 2012, I caused to be served the "Notice of Withdrawal of Forty-Third, One Hundred Forty-Third, Two Hundred Eighty-Seventh, Three Hundred Twentieth, and Three Hundred Thirty-Sixth Omnibus Objections to Claims Solely as to Certain Claims," dated July 31, 2012 [Docket No. 29766].

by causing true and correct copies to be:

COUNTY OF NEW YORK )

- i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
- ii. delivered via facsimile to the party listed on the annexed Exhibit B,
- iii. enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit C, and
- iv. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed <u>Exhibit D</u>.

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Genevieve Uzamere

Sworn to before me this

day of August, 2012-

Notary Public

PANAGIOTIS CARIS
NOTARY PUBLIC STATE OF NEW YORK
QUEENS COUNTY
LIC. #01CA6237515
COMM. EXP. MARCH 21, 2015

# **EXHIBIT A**

#### **Email Addresses**

aentwistle@entwistle-law.com

anthony\_boccanfuso@aporter.com

aaaronson@dilworthlaw.com karen.wagner@dpw.com

aalfonso@willkie.com KDWBankruptcyDepartment@kelleydrye. abeaumont@fklaw.com keckhardt@hunton.com

abraunstein@riemerlaw.com keith.simon@lw.com

acaton@kramerlevin.com Ken.Coleman@allenovery.com

acker@chapman.com ken.higman@hp.com adam.brezine@hro.com kerry.moynihan@hro.com adarwin@nixonpeabody.com kgwynne@reedsmith.com

Adiamond@DiamondMcCarthy.com kiplok@hugheshubbard.com aeckstein@blankrome.com kjarashow@fklaw.com

kkelly@ebglaw.com afriedman@irell.com kkolbig@mosessinger.com

agbanknewyork@ag.tn.gov klyman@irell.com aglenn@kasowitz.com klynch@formanlaw.com agold@herrick.com kmayer@mccarter.com

agoldstein@tnsj-law.com kobak@hugheshubbard.com

aisenberg@saul.com korr@orrick.com akantesaria@oppenheimerfunds.com kovskyd@pepperlaw.com

akolod@mosessinger.com kpiper@steptoe.com akornikova@lcbf.com kressk@pepperlaw.com alum@ftportfolios.com KReynolds@mklawnyc.com amarder@msek.com krosen@lowenstein.com

amartin@sheppardmullin.com kuehn@bragarwexler.com AMcMullen@BoultCummings.com kurt.mayr@bgllp.com lacyr@sullcrom.com amenard@tishmanspeyer.com

anann@foley.com Landon@StreusandLandon.com

Andrew.Brozman@cliffordchance.com lapeterson@foley.com

andrew.lourie@kobrekim.com lathompson@co.sanmateo.ca.us angelich.george@arentfox.com lberkoff@moritthock.com

Lee.Stremba@troutmansanders.com ann.reynaud@shell.com

lgotko@fklaw.com

aoberry@bermanesq.com lgranfield@cgsh.com aostrow@beckerglynn.com lhandelsman@stroock.com apo@stevenslee.com linda.boyle@twtelecom.com aquale@sidley.com lisa.ewart@wilmerhale.com arahl@reedsmith.com lisa.kraidin@allenovery.com arheaume@riemerlaw.com LJKotler@duanemorris.com

arlbank@pbfcm.com lkatz@ltblaw.com

arosenblatt@chadbourne.com LKISS@KLESTADT.COM arthur.rosenberg@hklaw.com lmarinuzzi@mofo.com

arwolf@wlrk.com Lmay@coleschotz.com aseuffert@lawpost-nyc.com ashaffer@mayerbrown.com ashmead@sewkis.com asnow@ssbb.com aunger@sidley.com

austin.bankruptcy@publicans.com

avenes@whitecase.com
azylberberg@whitecase.com
bankr@zuckerman.com
bankruptcy@goodwin.com
bankruptcy@morrisoncohen.com
bankruptcy@ntexas-attorneys.com
bankruptcymatters@us.nomura.com

barbra.parlin@hklaw.com bbisignani@postschell.com bcarlson@co.sanmateo.ca.us bdk@schlamstone.com bguiney@pbwt.com bkmail@prommis.com bmanne@tuckerlaw.com BMiller@mofo.com

Brian.Corey@greentreecreditsolutions.com

brosenblum@jonesday.com broy@rltlawfirm.com

boneill@kramerlevin.com

bruce.wright@sutherland.com bstrickland@wtplaw.com btrust@mayerbrown.com bturk@tishmanspeyer.com bwolfe@sheppardmullin.com bzabarauskas@crowell.com

cahn@clm.com

calbert@reitlerlaw.com canelas@pursuitpartners.com carol.weinerlevy@bingham.com

cbelisle@wfw.com cbelmonte@ssbb.com cbrotstein@bm.net

cdesiderio@nixonpeabody.com cgoldstein@stcwlaw.com chammerman@paulweiss.com charles@filardi-law.com Imcgowen@orrick.com
Iml@ppgms.com
Inashelsky@mofo.com
Ioizides@Ioizides.com
Iromansic@steptoe.com
Iscarcella@farrellfritz.com
Ischweitzer@cgsh.com

lsilverstein@potteranderson.com lubell@hugheshubbard.com lwhidden@salans.com mabrams@willkie.com MAOFILING@CGSH.COM

margolin@hugheshubbard.com mark.bane@ropesgray.com mark.deveno@bingham.com mark.ellenberg@cwt.com mark.ellenberg@cwt.com

Marc.Chait@SC.com

mark.hellerer@pillsburylaw.com mark.sherrill@sutherland.com martin.davis@ots.treas.gov Marvin.Clements@ag.tn.gov

matt@willaw.com

matthew.klepper@dlapiper.com

maustin@orrick.com

max.polonsky@skadden.com mbenner@tishmanspeyer.com mberman@nixonpeabody.com mberman@nixonpeabody.com

mbienenstock@dl.com
mbloemsma@mhjur.com
mbossi@thompsoncoburn.com
mcademartori@sheppardmullin.com
mcantor@normandyhill.com
mccombst@sullcrom.com
mcordone@stradley.com
mcto@debevoise.com

mcto@debevoise.com mcyganowski@oshr.com mdorval@stradley.com melorod@gtlaw.com meltzere@pepperlaw.com metkin@lowenstein.com charles\_malloy@aporter.com chipford@parkerpoe.com chris.donoho@lovells.com

christopher.schueller@bipc.com

clarkb@sullcrom.com clynch@reedsmith.com cmontgomery@salans.com

cohen@sewkis.com colea@gtlaw.com cp@stevenslee.com

cpappas@dilworthlaw.com

craig.goldblatt@wilmerhale.com crmomjian@attorneygeneral.gov

cs@stevenslee.com

csalomon@beckerglynn.com cschreiber@winston.com cshore@whitecase.com

cshulman@sheppardmullin.com

ctatelbaum@adorno.com cwalsh@mayerbrown.com cward@polsinelli.com cweber@ebg-law.com cweiss@ingramllp.com

dallas.bankruptcy@publicans.com daniel.guyder@allenovery.com

dave.davis@isgria.com david.bennett@tklaw.com david.heller@lw.com david.powlen@btlaw.com david.seligman@kirkland.com

davids@blbglaw.com

davidwheeler@mvalaw.com

dbalog@intersil.com dbarber@bsblawyers.com dbaumstein@whitecase.com

dbesikof@loeb.com dcimo@gjb-law.com dcoffino@cov.com dcrapo@gibbonslaw.com ddavis@paulweiss.com

ddrebsky@nixonpeabody.com

ddunne@milbank.com

mfeldman@willkie.com mgordon@briggs.com mgreger@allenmatkins.com mh1@mccallaraymer.com mhopkins@cov.com

michael.frege@cms-hs.com michael.kelly@monarchlp.com michael.kim@kobrekim.com michael.mccrory@btlaw.com michael.reilly@bingham.com millee12@nationwide.com

miller@taftlaw.com

mimi.m.wong@irscounsel.treas.gov

mitchell.ayer@tklaw.com mjedelman@vedderprice.com MJR1@westchestergov.com

mkjaer@winston.com
mlahaie@akingump.com
MLandman@lcbf.com
mlichtenstein@crowell.com
mlynch2@travelers.com
mmendez@hunton.com
mmooney@deilylawfirm.com
mmorreale@us.mufg.jp

mmorreale@us.mufg.jp mneier@ibolaw.com

monica.lawless@brookfieldproperties.com

mpage@kelleydrye.com mparry@mosessinger.com

mpomerantz@julien and schlesinger.com

mprimoff@kayescholer.com mpucillo@bermanesq.com mrosenthal@gibsondunn.com mruetzel@whitecase.com mschimel@sju.edu

mschlesinger@julienandschlesinger.com

msegarra@mayerbrown.com mshiner@tuckerlaw.com msiegel@brownrudnick.com msolow@kayescholer.com mspeiser@stroock.com mstamer@akingump.com mvenditto@reedsmith.com deggermann@kramerlevin.com

deggert@freebornpeters.com

demetra.liggins@tklaw.com

dfelder@orrick.com

dflanigan@polsinelli.com

dgrimes@reedsmith.com

dhayes@mcguirewoods.com

dheffer@foley.com

diconzam@gtlaw.com

djoseph@stradley.com

dkleiner@velaw.com

dkozusko@willkie.com

dlemay@chadbourne.com

dlipke@vedderprice.com

dludman@brownconnery.com

dmcguire@winston.com

dmurray@jenner.com

dneier@winston.com

dodonnell@milbank.com

dove.michelle@dorsey.com

dpegno@dpklaw.com

draelson@fisherbrothers.com

dravin@wolffsamson.com

drose@pryorcashman.com

drosenzweig@fulbright.com

drosner@goulstonstorrs.com

drosner@kasowitz.com

dshaffer@wtplaw.com

dshemano@pwkllp.com

dspelfogel@foley.com

dtatge@ebglaw.com

dtheising@harrisonmoberly.com

dwdykhouse@pbwt.com

dwildes@stroock.com

dworkman@bakerlaw.com

easmith@venable.com

echang@steinlubin.com

ecohen@russell.com

efleck@milbank.com

efriedman@fklaw.com

efriedman@friedumspring.com

egeekie@schiffhardin.com

mwarren@mtb.com

nathan.spatz@pillsburylaw.com

ncoco@mwe.com

neal.mann@oag.state.ny.us

ned.schodek@shearman.com

neilberger@teamtogut.com

newyork@sec.gov

 $nfurman@\,scottwoodcapital.com$ 

Nherman@morganlewis.com

nickolas.karavolas@pillsburylaw.com

nissay\_10259-0154@mhmjapan.com

nlepore@schnader.com

notice@bkcylaw.com

oipress@travelers.com

otccorpactions@finra.org

paronzon@milbank.com

 $patrick. oh @\,fresh fields. com$ 

paul.turner@sutherland.com

pbattista@gjb-law.com

pbosswick@ssbb.com

pdublin@akingump.com

peisenberg@lockelord.com

peter.gilhuly@lw.com

peter.macdonald@wilmerhale.com

peter.simmons@friedfrank.com

peter@bankrupt.com

pfeldman@oshr.com

phayden@mcguirewoods.com

pmaxcy@sonnenschein.com

ppascuzzi@ffwplaw.com

ppatterson@stradley.com

psp@njlawfirm.com

ptrain-gutierrez@kaplanlandau.com

ptrostle@jenner.com

r.stahl@stahlzelloe.com

raj.madan@bingham.com

ramona.neal@hp.com

ranjit.mather@bnymellon.com

3

raul.alcantar@ropesgray.com

rbeacher@pryorcashman.com

rbyman@jenner.com

rdaversa@orrick.com

eglas@mccarter.com

ehollander@whitecase.com

ekbergc@lanepowell.com

eleicht@whitecase.com

eli.mattioli@klgates.com

ellen.halstead@cwt.com

emerberg@mayerbrown.com

enkaplan@kaplanlandau.com

eobrien@sbchlaw.com

erin.mautner@bingham.com

eschaffer@reedsmith.com

eschwartz@contrariancapital.com

esmith@dl.com

etillinghast@sheppardmullin.com

ezujkowski@emmetmarvin.com

ezweig@optonline.net

fbp@ppgms.com

ffm@bostonbusinesslaw.com

fhyman@mayerbrown.com

foont@foontlaw.com

francois.janson@hklaw.com

fsosnick@shearman.com

fyates@sonnenschein.com

gabriel.delvirginia@verizon.net

gbray@milbank.com

geraci@thalergertler.com

 $ggitomer@\,mkbattorneys.com$ 

ggoodman@foley.com

giddens@hugheshubbard.com

gkaden@goulstonstorrs.com

glenn.siegel@dechert.com

gmoss@riemerlaw.com

gravert@ravertpllc.com

gspilsbury@jsslaw.com

guzzi@whitecase.com

harrisjm@michigan.gov

harvey strick on @paulhastings.com

hbeltzer@mayerbrown.com

heim.steve@dorsey.com

heiser@chapman.com

hollace.cohen@troutmansanders.com

holsen@stroock.com

relgidely@gjb-law.com

rfleischer@pryorcashman.com

rfrankel@orrick.com

rfriedman@silvermanacampora.com

rgmason@wlrk.com

rgraham@whitecase.com

rhett.campbell@tklaw.com

richard.fingard@newedge.com

richard.lear@hklaw.com

richard.levy@lw.com

richard.tisdale@friedfrank.com

richard@rwmaplc.com

ritkin@steptoe.com

RJones@BoultCummings.com

rleek@HodgsonRuss.com

RLevin@cravath.com

rmatzat@hahnhessen.com

rmcneill@potteranderson.com

rnetzer@willkie.com

robert.bailey@bnymellon.com

robert.dombroff@bingham.com

robert.henoch@kobrekim.com

robert.malone@dbr.com

Robert.yalen@usdoj.gov

Robin.Keller@Lovells.com

roger@rnagioff.com

ronald.silverman@bingham.com

ross.martin@ropesgray.com

rqureshi@reedsmith.com

rrainer@wmd-law.com

rreid@sheppardmullin.com

rroupinian@outtengolden.com

rrussell@andrewskurth.com

rterenzi@stcwlaw.com

russj4478@aol.com

rwasserman@cftc.gov

rwyron@orrick.com

s.minehan@aozorabank.co.jp

sabin.willett@bingham.com

sabramowitz@velaw.com

SABVANROOY@HOTMAIL.COM

sagolden@hhlaw.com

howard.hawkins@cwt.com

hseife@chadbourne.com

hsnovikoff@wlrk.com

hsteel@brownrudnick.com

icatto@mwe.com

igoldstein@dl.com

ilevee@lowenstein.com

ira.herman@tklaw.com

isgreene@hhlaw.com

israel.dahan@cwt.com

iva.uroic@dechert.com

jacobsonn@sec.gov

james.heaney@lawdeb.com

james.mcclammy@dpw.com

james.sprayregen@kirkland.com

jamestecce@quinnemanuel.com

jamie.nelson@dubaiic.com

jar@outtengolden.com

jason.jurgens@cwt.com

jay.hurst@oag.state.tx.us

jay@kleinsolomon.com

Jbecker@wilmingtontrust.com

ibeemer@entwistle-law.com

jbeiers@co.sanmateo.ca.us

ibird@polsinelli.com

jbromley@cgsh.com

jcarberry@cl-law.com

jchristian@tobinlaw.com

jdoran@haslaw.com

Jdrucker@coleschotz.com

jdy as @halperinlaw.net

jean-david.barnea@usdoj.gov

jeanites@whiteandwilliams.com

jeannette.boot@wilmerhale.com

jeff.wittig@coair.com

jeffery.black@bingham.com

jeffrey.sabin@bingham.com

jeldredge@velaw.com

jen.premisler@cliffordchance.com

jennifer.demarco@cliffordchance.com

jennifer.gore@shell.com

jeremy.eiden@ag.state.mn.us

Sally.Henry@skadden.com

samuel.cavior@pillsburylaw.com

sandyscafaria@eaton.com

Sara. Tapinekis@cliffordchance.com

scargill@lowenstein.com

schannej@pepperlaw.com

Schepis@pursuitpartners.com

schnabel.eric@dorsey.com

schristianson@buchalter.com

schwartzmatthew@sullcrom.com

scottshelley@quinnemanuel.com

scousins@armstrongteasdale.com

sdnyecf@dor.mo.gov

sehlers@armstrongteasdale.com

seichel@crowell.com

sfelderstein@ffwplaw.com

sfineman@lchb.com

sfox@mcguirewoods.com

sgordon@cahill.com

sgubner@ebg-law.com

shannon.nagle@friedfrank.com

sharbeck@sipc.org

shari.leventhal@ny.frb.org

shgross5@yahoo.com

sidorsky@butzel.com

slerman@ebglaw.com

slerner@ssd.com

slevine@brownrudnick.com

SLoden@DiamondMcCarthy.com

smayerson@ssd.com

smillman@stroock.com

smulligan@bsblawyers.com

snewman@katskykorins.com

sory@fdlaw.com

spiotto@chapman.com

splatzer@platzerlaw.com

SRee@lcbf.com

sschultz@akingump.com

sselbst@herrick.com

sshimshak@paulweiss.com

sskelly@teamtogut.com

sstarr@starrandstarr.com

ifalgowski@reedsmith.com

iflaxer@golenbock.com

jfox@joefoxlaw.com

jfreeberg@wfw.com

jg5786@att.com

jgenovese@gjb-law.com

jguy@orrick.com

jherzog@gklaw.com

jhiggins@fdlaw.com

jhorgan@phxa.com

jhuggett@margolisedelstein.com

jim@atkinslawfirm.com

jjoyce@dresslerpeters.com

jjtancredi@daypitney.com

jjureller@klestadt.com

jkehoe@btkmc.com

jlamar@maynardcooper.com

jlawlor@wmd-law.com

jlee@foley.com

ilevitin@cahill.com

ilipson@crockerkuno.com

ilovi@steptoe.com

ilscott@reedsmith.com

jmaddock@mcguirewoods.com

jmakower@tnsj-law.com

jmazermarino@msek.com

imcginley@wilmingtontrust.com

jmelko@gardere.com

jmerva@fult.com

jmmurphy@stradley.com

jmr@msf-law.com

jnadritch@olshanlaw.com

jnm@mccallaraymer.com

john.monaghan@hklaw.com

john.rapisardi@cwt.com

jorbach@hahnhessen.com

Joseph.Cordaro@usdoj.gov

joshua.dorchak@bingham.com

jowen769@yahoo.com

jowolf@law.nyc.gov

joy.mathias@dubaiic.com

JPintarelli@mofo.com

steele@lowenstein.com

stephen.cowan@dlapiper.com

steve.ginther@dor.mo.gov

steven.troyer@commerzbank.com

steven.usdin@flastergreenberg.com

steven.wilamowsky@bingham.com

steven@blbglaw.com

Streus and @Streus and Landon.com

susheelkirpalani@quinnemanuel.com

sweyl@haslaw.com

swolowitz@mayerbrown.com

szuch@wiggin.com

tannweiler@greerherz.com

tarbit@cftc.gov

tbrock@ssbb.com

tdewey@dpklaw.com

tduffy@andersonkill.com

teresa.oxford@invescoaim.com

TGoren@mofo.com

thaler@thalergertler.com

thomas.califano@dlapiper.com

Thomas\_Noguerola@calpers.ca.gov

tim.desieno@bingham.com

timothy.brink@dlapiper.com

timothy.palmer@bipc.com

tjfreedman@pbnlaw.com

tkarcher@dl.com

tkiriakos@mayerbrown.com

tlauria@whitecase.com

tmacwright@whitecase.com

tmarrion@haslaw.com

tnixon@gklaw.com

toby.r.rosenberg@irscounsel.treas.gov

tomwelsh@orrick.com

tony.davis@bakerbotts.com

tslome@msek.com

ttracy@crockerkuno.com

twheeler@lowenstein.com

ukreppel@whitecase.com

Villa@StreusandLandon.com

vmilione@nixonpeabody.com

vrubinstein@loeb.com

jporter@entwistle-law.com

jprol@lowenstein.com

jrabinowitz@rltlawfirm.com

jrsmith@hunton.com

jschwartz@hahnhessen.com

jsheerin@mcguirewoods.com

jshickich@riddellwilliams.com

jsmairo@pbnlaw.com

jstoll@mayerbrown.com

 $jsullivan@\,mosessinger.com$ 

jteitelbaum@tblawllp.com

jtimko@shutts.com

jtougas@mayerbrown.com

judy.morse@crowedunlevy.com

jvail@ssrl.com

jwallack@goulstonstorrs.com

jwang@sipc.org

jwcohen@daypitney.com

jweiss@gibsondunn.com

jwest@velaw.com

jwh@njlawfirm.com

kanema@formanlaw.com

walter.stuart@freshfields.com

wanda.goodloe@cbre.com

WBallaine@lcbf.com

wbenzija@halperinlaw.net

wchen@tnsj-law.com

wcurchack@loeb.com

wdase@fzwz.com

wfoster@milbank.com

william.m.goldman@dlapiper.com

wiltenburg@hugheshubbard.com

wisotska@pepperlaw.com

wk@pwlawyers.com

wmaher@wmd-law.com

wmarcari@ebglaw.com

wmckenna@foley.com

wsilverm@oshr.com

wswearingen@llf-law.com

wtaylor@mccarter.com

wweintraub@fklaw.com

wzoberman@bermanesq.com

yamashiro@sumitomotrust.co.jp

YUwatoko@mofo.com

**EXHIBIT B** 

Name Fax

OFFICE OF US TTEE: TH DAVIS E GASPARINI A SCHWARTZ (212) 668-2255

# **EXHIBIT C**

#### LEHMAN BROTHERS HOLDINGS INC. 08-13555-mg Doc 29831 Filed 08/03/12 Entered 08/03/12 09:38:38 Main Document Pg 15 of 17

Claim Name	Address Information	
ACM GLOBAL CREDIT - U.S. SUB-FUND	K&L GATES LLP ATTN: RICHARD S. MILLER 599 LEXINGTON AVENUE NEW YORK NY 10022	
ACM GLOBAL CREDIT - U.S. SUB-FUND	C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK NY 10105	
AEO MANAGEMENT CO.	CHARLES MILLER, ESQ. KASOWITZ BENSON TORRES & FIEDMAN LLP 1633 BROADWAY NEW YORK NY 10019	
AEO MANAGEMENT CO.	ATTN: NEIL BULMAN 77 HOT METAL STREET PITTSBURGH PA 15203-2382	
BANCO DI NAPOLI S.P.A.	ATTN: DOMENICO VACCARO VIA TOLEDO, 177 NAPOLI 80132 ITALY	
BORENSTEIN, ROBERTA	18 WINDY RIDGE PLACE WILTON CT 06897	
FABER, DOEKE C.	VIRULYPAD 27 LEYDEN 2316 ZS NETHERLANDS	
FULTON COUNTY TAX COMMISSIONER	141 PRYOR ST., SUITE 1113 ATLANTA GA 30303	
INSULVAIL, LLC	P.O. BOX 2888 VAIL CO 81658	
STICHTING THE IAMEX VALUE FOUNDATION	TRANSFEROR: GESTEL, C.H. VAN ATTN: J. KAPTEIN KEIZERSGRACHT 268 AMSTERDAM 1016 EV THE NETHERLANDS	

**Total Creditor count 10** 

### **EXHIBIT D**

OFFICE OF THE US TRUSTEE
TRACY HOPE DAVIS, ESQ.
ELISABETTA G. GASPARINI, ESQ.
ANDREA B. SCHWARTZ, ESQ.
33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004

INTERNAL REVENUE SERVICE SPECIAL PROCEDURES BRANCH ATTN: DISTRICT DIRECTOR 290 BROADWAY NEW YORK, NY 10007